

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
West Lafayette Com School Corp (7875)

West Lafayette Com School Corp (7875)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$7,124,458	\$7,507,118	\$7,642,725	\$7,448,222	1%	-3%
Group Health Insurance (222)	\$22,518	\$0	\$642,773	\$1,261,835	174%	96%
Noncertified Salaries (120)	\$669,991	\$602,988	\$534,755	\$577,800	-4%	8%
Social Security-Certified Employee Retirement (212)	\$518,794	\$548,820	\$557,418	\$537,605	1%	-4%
Transfer Tuition to Educational Service Agencies Within the State (564)	\$320,764	\$330,696	\$413,603	\$487,993	11%	18%
Teacher Retirement Fund, After 7-1-95 (216)	\$231,525	\$443,316	\$405,860	\$486,251	20%	20%
Computer Hardware (741)	\$0	\$32,425	\$301,325	\$329,411	N/A	9%
Operational Supplies (611)	\$115,530	\$173,692	\$193,559	\$248,876	21%	29%
Textbooks (630)	\$247,195	\$339,981	\$213,061	\$222,322	-3%	4%
Severance/Early Retirement Pay (213)	\$38,520	\$482,217	\$107,407	\$150,171	41%	40%
Purchased Property Services; Repairs and Maintenance Services (430)	\$41,679	\$115,895	\$103,035	\$135,790	34%	32%
Other Purchased Professional and Technical Services (319)	\$95,581	\$66,254	\$75,260	\$106,838	3%	42%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$116,017	\$115,967	\$105,252	\$105,168	-2%	0%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$97,058	\$155,052	\$109,154	\$82,378	-4%	-25%
Transfer Tuition to Other School Corporations Within the State (561)	\$17,466	\$13,800	\$57,573	\$65,904	39%	14%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$180,230	\$104,237	\$147,313	\$59,555	-24%	-60%
Nonlicensed Employees Temporary Salaries (136)	\$50,423	\$58,966	\$58,648	\$56,921	3%	-3%
Social Security-Noncertified Employee Retirement (211)	\$49,293	\$50,654	\$45,261	\$48,598	0%	7%
Licensed Employees Temporary Salaries (135)	\$81,544	\$132,862	\$172,391	\$32,603	-20%	-81%
Public Employees Retirement Fund (214)	\$23,012	\$41,629	\$30,306	\$28,503	5%	-6%
Other General Supplies (615, 660 to 689)	\$53,715	\$53,400	\$49,825	\$28,106	-15%	-44%
Group Life Insurance (221)	\$19,336	\$18,157	\$18,710	\$24,675	6%	32%
Connectivity (744)	\$7,243	\$7,010	\$14,301	\$22,489	33%	57%
Stipends (131)	\$0	\$0	\$6,625	\$13,249	N/A	100%
Dues and Fees (810)	\$42,661	\$5,438	\$5,041	\$12,721	-26%	152%
Travel (580)	\$15,630	\$14,810	\$20,225	\$10,067	-10%	-50%
Technology Related Professional Development (748)	\$0	\$0	\$22,957	\$8,803	N/A	-62%
Purchased Property Services; Rentals (440)	\$0	\$0	\$9,629	\$3,248	N/A	-66%
Equipment (730)	\$33,711	\$75,404	\$1,473	\$559	-64%	-62%
Telephone (531)	\$4	\$9	\$3	\$0	-100%	-100%
Library Books (640)	\$23,097	\$43,461	\$35,053	\$0	-100%	-100%
Group Accident Insurance (223)	\$1,041,182	\$1,182,909	\$744,062	\$0	-100%	-100%
Other Communication Services (533 to 539)	\$5,267	\$5,508	\$2,037	\$0	-100%	-100%
Food Purchases (614)	\$1,522	\$618	\$0	\$0	-100%	N/A
Other Technology Hardware (746)	\$0	\$0	\$20,373	\$0	N/A	-100%

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West Lafayette Com School Corp (7875)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$7,280	\$11,876	\$42	\$0	-100%	-100%
Other Employee Benefits (241 to 290)	\$44,646	\$88,561	\$59,144	\$0	-100%	-100%
Other purchased property services (490 to 499)	\$28,491	\$35,941	\$27,356	\$0	-100%	-100%
Purchased Professional and Technical Data Processing Services (316)	\$5,610	\$485	\$2,948	\$0	-100%	-100%
Purchased Professional and Technical Instruction Services (311)	\$2,251	\$7,235	\$0	\$0	-100%	N/A
Periodicals (650)	\$2,167	\$2,454	\$3,476	\$0	-100%	-100%
Postage and Postage Machine Rental (532)	\$37	\$76	\$0	\$0	-100%	N/A
Unemployment compensation (230)	\$6,372	\$81	\$37	\$0	-100%	-100%
Other Purchased Services (593)	\$80	\$0	\$0	\$0	-100%	N/A
Student Academic Achievement Total	\$11,381,900	\$12,870,006	\$12,959,994	\$12,596,662	3%	-3%
Student Instructional Support						
Certified Salaries (110)	\$630,923	\$874,239	\$793,830	\$1,003,217	12%	26%
Noncertified Salaries (120)	\$390,879	\$470,932	\$537,890	\$440,791	3%	-18%
Group Health Insurance (222)	\$0	\$0	\$143,066	\$299,041	N/A	109%
Teacher Retirement Fund, After 7-1-95 (216)	\$28,729	\$72,051	\$72,522	\$95,278	35%	31%
Social Security-Certified Employee Retirement (212)	\$41,930	\$57,826	\$61,519	\$79,393	17%	29%
Severance/Early Retirement Pay (213)	\$17,998	\$40,301	\$54,297	\$56,817	33%	5%
Public Employees Retirement Fund (214)	\$19,990	\$41,652	\$36,844	\$40,549	19%	10%
Stipends (131)	\$0	\$0	\$19,050	\$34,100	N/A	79%
Social Security-Noncertified Employee Retirement (211)	\$39,009	\$38,374	\$39,406	\$32,459	-4%	-18%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$18,140	\$16,707	\$19,660	\$21,335	4%	9%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$4,202	\$9,116	\$7,804	\$8,114	18%	4%
Operational Supplies (611)	\$4,689	\$3,721	\$3,712	\$5,844	6%	57%
Other Purchased Professional and Technical Services (319)	\$6,445	\$7,179	\$6,190	\$5,679	-3%	-8%
Group Life Insurance (221)	\$2,135	\$2,505	\$2,582	\$3,781	15%	46%
Technology Related Professional Development (748)	\$0	\$0	\$0	\$611	N/A	N/A
Group Accident Insurance (223)	\$176,766	\$215,474	\$140,086	\$0	-100%	-100%
Travel (580)	\$300	\$63	\$45	\$0	-100%	-100%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$926	\$809	\$0	\$0	-100%	N/A
Other Employee Benefits (241 to 290)	\$2,458	\$0	\$0	\$0	-100%	N/A
Student Instructional Support Total	\$1,385,519	\$1,850,949	\$1,938,502	\$2,127,009	11%	10%
Overhead and Operational						
Noncertified Salaries (120)	\$1,214,704	\$1,603,034	\$1,654,098	\$1,789,069	10%	8%
Group Health Insurance (222)	\$57,465	\$0	\$238,103	\$507,019	72%	113%

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Biannual Financial Report Data
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West Lafayette Com School Corp (7875)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Light and Power - Other than Heating and Cooling (625)	\$148,834	\$104,056	\$291,660	\$496,647	35%	70%
Certified Salaries (110)	\$256,122	\$298,855	\$315,464	\$421,691	13%	34%
Food Purchases (614)	\$351,360	\$396,293	\$423,120	\$417,121	4%	-1%
Other General Supplies (615, 660 to 689)	\$91,591	\$61,957	\$58,946	\$392,360	44%	> 500%
Student Transportation Purchased From Another School Corporation Within The State (511)	\$358,850	\$230,595	\$310,430	\$310,755	-4%	0%
Purchased Property Services; Repairs and Maintenance Services (430)	\$133,232	\$114,033	\$181,514	\$231,493	15%	28%
Severance/Early Retirement Pay (213)	\$22,835	\$120,913	\$320,350	\$207,116	74%	-35%
Social Security-Noncertified Employee Retirement (211)	\$86,973	\$118,693	\$128,098	\$133,637	11%	4%
Operational Supplies (611)	\$71,725	\$171,808	\$167,046	\$132,674	17%	-21%
Purchased Services; Student Transportation Services (510)	\$118,090	\$140,315	\$169,949	\$125,578	2%	-26%
Heating and Cooling for Buildings - Gas (622)	\$100,430	\$61,615	\$118,620	\$108,303	2%	-9%
Gasoline and Lubricants (613)	\$66,896	\$81,968	\$89,167	\$93,661	9%	5%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$125,160	\$151,299	\$140,841	\$92,798	-7%	-34%
Utility Services Water and Sewage (411)	\$58,037	\$60,154	\$72,243	\$79,112	8%	10%
Stipends (131)	\$0	\$0	\$25,230	\$64,911	N/A	157%
Workers Compensation Insurance (225)	\$2,516	\$0	\$31,515	\$56,099	117%	78%
Other Purchased Professional and Technical Services (319)	\$77,007	\$13,070	\$21,434	\$44,805	-13%	109%
Purchased Professional and Technical Board of Education Services (318)	\$27,421	\$52,125	\$23,540	\$43,440	12%	85%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$12,163	\$5,960	\$9,457	\$41,676	36%	341%
Public Employees Retirement Fund (214)	\$13,418	\$36,584	\$34,528	\$41,288	32%	20%
Travel (580)	\$32,711	\$39,048	\$32,683	\$38,279	4%	17%
Telephone (531)	\$39,127	\$38,446	\$39,523	\$34,833	-3%	-12%
Social Security-Certified Employee Retirement (212)	\$65,107	\$20,783	\$23,013	\$30,749	-17%	34%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$14,023	\$16,188	\$23,805	\$23,377	14%	-2%
Equipment (730)	\$420	\$280	\$9,500	\$21,801	168%	129%
Dues and Fees (810)	\$12,034	\$13,788	\$16,778	\$20,186	14%	20%
Overtime Salaries (140)	\$0	\$0	\$8,320	\$17,033	N/A	105%
Technology Related Professional Development (748)	\$0	\$0	\$0	\$13,208	N/A	N/A
Bank Service Charges (871)	\$0	\$6,257	\$9,135	\$12,507	N/A	37%
Board Members Compensation (115)	\$10,500	\$14,000	\$14,000	\$12,000	3%	-14%
Postage and Postage Machine Rental (532)	\$11,885	\$11,058	\$10,655	\$11,132	-2%	4%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$3,008	\$6,449	\$6,611	\$10,351	36%	57%
Group Life Insurance (221)	\$1,743	\$4,565	\$5,731	\$5,997	36%	5%
Pre-2008 object code - Other Employee Benefits (240)	\$0	\$0	\$3,404	\$5,866	N/A	72%
Printing and Binding (550)	\$128	\$13,945	\$11,056	\$5,316	154%	-52%
Advertising (540)	\$6,101	\$6,462	\$2,933	\$4,721	-6%	61%

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Unemployment compensation (230)	\$10,554	\$12,134	\$13,782	\$4,220	-20%	-69%
Tires and Repairs (612)	\$996	\$4,318	\$12,905	\$4,160	43%	-68%
Nonlicensed Employees Temporary Salaries (136)	\$0	\$750	\$461	\$4,088	N/A	> 500%
Textbooks (630)	\$0	\$0	\$1,984	\$3,659	N/A	84%
Official Bond Premiums (525)	\$1,700	\$247	\$1,777	\$1,350	-6%	-24%
Awards (875)	\$0	\$37,620	-\$961	\$1,319	N/A	N/A
Periodicals (650)	\$594	\$850	\$1,541	\$1,302	22%	-16%
Miscellaneous Objects (876 to 899)	\$43,086	\$883	\$27,114	\$1,113	-60%	-96%
Utility Services Removal of Refuse and Garbage (412)	\$2,861	\$2,714	\$3,008	\$607	-32%	-80%
Computer Hardware (741)	\$1,411	\$1,258	\$1,685	\$423	-26%	-75%
Other Purchased Services (593)	\$0	\$77	\$98	\$74	N/A	-25%
Teacher Retirement Fund, After 7-1-95 (216)	\$6,467	\$0	\$30	\$3	-86%	-92%
Licensed Employees Temporary Salaries (135)	\$20,000	\$0	\$576	\$0	-100%	-100%
Purchased Property Services; Rentals (440)	\$91,822	\$91,822	\$72,000	\$0	-100%	-100%
Group Accident Insurance (223)	\$116,549	\$253,266	\$192,939	\$0	-100%	-100%
Heating and Cooling for Buildings - Electricity (621)	\$259,800	\$360,034	\$126,506	\$0	-100%	-100%
Other Employee Benefits (241 to 290)	\$98,123	\$0	\$0	\$0	-100%	N/A
Other Communication Services (533 to 539)	\$790	\$0	\$0	\$0	-100%	N/A
Other purchased property services (490 to 499)	\$31,294	\$32,652	\$0	\$0	-100%	N/A
Purchased From Another School Corporation or Educational Service Agency Within the State (591)	\$48	\$0	\$0	\$0	-100%	N/A
Purchased Property Services; Cleaning Services (420)	\$381,870	\$0	\$0	\$0	-100%	N/A
Purchased Professional and Technical Staff Services (314)	\$883	\$9,100	\$0	\$0	-100%	N/A
Overhead and Operational Total	\$4,660,462	\$4,822,318	\$5,497,944	\$6,120,923	7%	11%
Nonoperational						
Redemption of Principal (831)	\$2,839,998	\$3,173,754	\$3,368,567	\$3,962,034	9%	18%
Purchased Property Services; Repairs and Maintenance Services (430)	\$137,002	\$287,608	\$1,261,388	\$1,770,479	90%	40%
Interest on Bonds or Notes (832)	\$526,338	\$972,858	\$882,285	\$794,569	11%	-10%
Equipment (730)	\$324,292	\$338,138	\$384,647	\$456,484	9%	19%
Other Purchased Professional and Technical Services (319)	\$551,821	\$419,770	\$371,055	\$361,162	-10%	-3%
Certified Salaries (110)	\$93,839	\$144,462	\$88,618	\$162,474	15%	83%
Noncertified Salaries (120)	\$54,578	\$0	\$179,368	\$118,087	21%	-34%
Connectivity (744)	\$0	\$0	\$29,839	\$32,906	N/A	10%
Operational Supplies (611)	\$3,985	\$6,308	\$8,573	\$31,442	68%	267%
Vehicles (731)	\$0	\$0	\$68,262	\$23,560	N/A	-65%
Improvements Other Than Buildings (715)	\$49,520	\$42,429	\$22,134	\$20,270	-20%	-8%

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Teacher Retirement Fund, After 7-1-95 (216)	\$6,004	\$15,205	\$15,719	\$14,510	25%	-8%
Social Security-Certified Employee Retirement (212)	\$8,340	\$12,705	\$15,236	\$11,845	9%	-22%
Social Security-Noncertified Employee Retirement (211)	\$7,000	\$9,562	\$10,375	\$9,262	7%	-11%
Nonlicensed Employees Temporary Salaries (136)	\$39,033	\$129,027	\$13,932	\$8,745	-31%	-37%
Dues and Fees (810)	\$0	\$0	\$0	\$5,000	N/A	N/A
Severance/Early Retirement Pay (213)	\$629	\$912	\$1,636	\$3,478	53%	113%
Purchased Property Services; Rentals (440)	\$459	\$596	\$1,147	\$1,251	28%	9%
Public Employees Retirement Fund (214)	\$0	\$0	\$0	\$855	N/A	N/A
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$734	\$1,502	\$4,135	\$641	-3%	-84%
Official Bond Premiums (525)	\$397,963	\$0	\$0	\$0	-100%	N/A
Bank Service Charges (871)	\$3,200	\$800	\$400	\$0	-100%	-100%
Group Accident Insurance (223)	\$8,827	\$10,614	\$0	\$0	-100%	N/A
Other Group Insurance - dental, vision, accident, long term disability (224)	\$811	\$923	\$0	\$0	-100%	N/A
Land and Easements (710)	\$11,987	\$0	\$0	\$0	-100%	N/A
Unemployment compensation (230)	\$802	\$0	\$0	\$0	-100%	N/A
Computer Hardware (741)	\$170,018	\$30,537	\$90,860	\$0	-100%	-100%
Group Life Insurance (221)	\$155	\$171	\$0	\$0	-100%	N/A
Utility Services Removal of Refuse and Garbage (412)	\$7,500	\$0	\$0	\$0	-100%	N/A
Licensed Employees Temporary Salaries (135)	\$20,713	\$26,572	\$1,190	\$0	-100%	-100%
Miscellaneous Objects (876 to 899)	\$27,415	\$0	\$0	\$0	-100%	N/A
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$59,000	\$0	\$0	\$0	-100%	N/A
Technology Related Professional Development (748)	\$783	\$0	\$0	\$0	-100%	N/A
Buildings (720)	\$10,530	\$381,599	\$9,872	\$0	-100%	-100%
Telecommunications Equipment (745)	\$1,490	\$0	\$0	\$0	-100%	N/A
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$5,716	\$1,453	\$0	\$0	-100%	N/A
Purchased Property Services; Construction Services (450)	\$756,414	\$247,071	\$164,130	\$0	-100%	-100%
Other Technology Hardware (746)	\$6,269	\$53,353	\$0	\$0	-100%	N/A
Wireless Equipment (743)	\$4,902	\$124,647	\$0	\$0	-100%	N/A
Other Employee Benefits (241 to 290)	\$432	\$0	\$0	\$0	-100%	N/A
Other General Supplies (615, 660 to 689)	\$120	\$0	\$0	\$0	-100%	N/A
Nonoperational Total	\$6,138,615	\$6,432,577	\$6,993,365	\$7,789,055	6%	11%
Grand Total	\$23,566,495	\$25,975,849	\$27,389,805	\$28,633,648	5%	5%